

EXHIBIT 53

Rabbi Richard I. Bernstein MA SDA MSC SUB
386 Midwood Road
Woodmere, NY 11598

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

RE: USA v. Menachem Youlus
12 Cr. 36 (CM)

Your Honor:

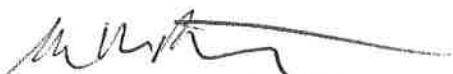
I am married to Rabbi Youlus's first cousin and in that capacity have known him for over 33 years. I am a licensed New York State Superintendent of Schools, have provided, administered and supervised direct services to disabled individuals. I have served my community in a variety of leadership capacities for over 40 years.

As such, I know first-hand the value of involved and giving citizens to the wider community. Rabbi Youlus has demonstrated time and time again a capacity to provide assistance to those in need. He has mediated family conflicts, has been a source of charitable resources to those less fortunate than himself and has educated his community about the sacred traditions they possess.

Rabbi Youlus comes from a family of communal educators who trace their roots over two millennium. However, he has failed to maintain the honor of that legacy and his actions have caused a stain on that great tradition. Within our social and religious circles he has lost credibility, trust and dignity and has created a self-imposed purgatory for the rest of his life. His actions have brought shame to himself and his family that will remain forever.

At the same time, our tradition teaches, repentance, rehabilitation and restitution. From his statements of remorse and acknowledgment of his crimes I implore Your Honor to provide Rabbi Youlus a sentence that will allow him to continue to actively make amends, provide restitution and to offer his insights and knowledge to the betterment of his family and community. I believe he deserves a second chance to be a productive citizen, no different than the many second chances he has orchestrated on behalf of others during the 33 years I know him.

Sincerely,



Rabbi Richard Bernstein

EXHIBIT 54

3/9/2012

**Royal J Fuchs
14 Schindler Court
Silver Spring, MD 20903-1329**

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, NY 10013

In Re: USA vs. Menachem Youlus, 12 Cr. 36 (CM)

Dear Judge McMahon:

I am the Vice President/General Manager of Royal Technologies, LLC with degrees in Engineering and Management. I have served as a contractor to the Department of Defense for nearly a half century.

I am submitting this letter to you for consideration in determining a fair and just sentence for Rabbi Menachem Youlus following his conviction in the subject criminal case. I have been a friend of Rabbi Youlus since 1989 have had the opportunity to observe him and engage him in many discussions. My wife Brocha was an employee of the Jewish Bookstore of Greater Washington for a number of years that made it possible for me to see him with some frequency.

In all the years that I have known Rabbi Youlus, he has demonstrated kindness, sensitivity, and caring for all. Above all, he has shown a particularly deep concern for the less fortunate and go beyond the call of duty to lend tangible assistance and psychological support to such individuals. In conjunction with his father, proprietors of the Jewish Bookstore of Greater Washington, he has actively sought to offer positions to individuals who otherwise found it extremely difficult to find employment. In one particular case in which I have considerable knowledge, Rabbi Youlus was a leading factor in employing a man with multiple chronic illnesses and saw to it that he had continuous medical insurance coverage and sustenance. He kept this man employed until such time as the man was unable to perform meaningful tasks at the bookstore on a continuous basis. Rabbi Youlus ensured that the man had medical insurance coverage for several months after his severance from the bookstore. This act of kindness allowed the man to have critical surgery without incurring substantial indebtedness and provided time for him to find means of support from the Federal and State safety net.

Similarly, Rabbi Youlus along with his father showed their deep understanding natures by employing my wife, also chronically ill, who had previously had resigned from a longstanding position and was unable to work for several years. At the time that she was hired by the Jewish Bookstore of Greater Washington, her health had improved to the point where she was able to work and prove to the Youlus' and herself that she could perform with great competence. This opportunity help her restore her self-esteem and prove to both the Youlus' and herself that she could do the work required at a high level. They often complemented her on her performance through words and actions.

I would also like to point out that Rabbi Youlus has been a devoted husband and father to his many children, and a lengthy incarceration would have tremendous lasting emotional impact on his wife and children.

Very truly yours,

Royal J Fuchs

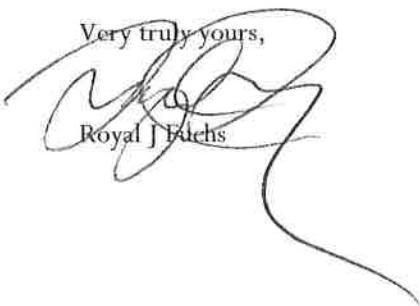


EXHIBIT 55

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, NY 10013

Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

February 13, 2012

Dear Judge McMahon,

This is Rabbi Allan S. Englander, and I am writing on behalf of Rabbi Menachem Youlus, my dear brother-in-law and employer. I have known Rabbi Youlus intimately for almost three decades, first as a brother-in-law, and later as an employer. I would like to describe who Rabbi Youlus *really* is, the Rabbi Youlus that I have known and loved for all these years. I come not to excuse his behavior or to plead his innocence; he has made mistakes, and he admits to them. I come rather to request that you look at him through the positive light that his essential character rightly deserves, rather than viewing him as the awful criminal and crook that he has been portrayed as being.

On a personal basis, I owe Rabbi Youlus for many things, not the least of which is my employment. When my High School teaching career became overly difficult to maintain, Rabbi Youlus opened up a position for me at the Jewish Bookstore of Greater Washington as a ritual scribe. He did so knowing that he didn't need such a position to be filled, and at a financial loss to the Store. It was done solely through the goodness of his heart, and his concern for my family and myself. Additionally, as my employer, he has consistently gone above and beyond to accommodate my various needs, even at his own expense and inconvenience.

It is rare to find someone so given to helping others. I can personally attest to the literally countless hours he has spent, at no charge, helping people in myriad ways. Numerous people call him regularly for his advice and guidance on personal matters; he has helped many find employment; he has helped people network and make business connections to enhance their financial stability. He and his wife have even spent incredible hours trying to find suitable matches for older single friends and acquaintances, who are frustrated with their lack of success at matrimony. (This is a very difficult and serious issue in the Orthodox Jewish Community, and Rabbi and Mrs. Youlus have been instrumental in introducing many singles to their eventual spouses).

Even professionally, he has given his heart and kindness over to people in need. He permitted an acquaintance to house 10 personal Torah scrolls in the store, for years, free of charge, simply because "he had a bad heart condition and needed the favor". I have witnessed him extend credit to people (interest free) for months, enabling them to buy the religious items they needed but couldn't afford at the time. He has regularly delivered people or items from Baltimore (his residence) to Washington (place of business) or vice versa just to do someone a favor. He has also arranged to repair people's Torahs or other religious artifacts either free or at minimal cost, just to help a fellow Jew who was down on his luck and needed a boost.

This is the ***real*** Rabbi Menachem Youlus.

It pains me greatly to see him and his family going through the anguish, embarrassment, suffering and pain that this case has caused them; but even more painful is the absolute character assassination of a good man's reputation.

I appeal to you to view Rabbi Youlus in his true light- a wonderful and caring person who has made bad mistakes- rather than the cruel, conniving criminal that his opponents would like to portray him as being. He deeply regrets his errors, and wishes to make amends to anyone he has harmed. I hope and pray that he will not have to suffer much more.

Respectfully yours,



Allan S. Englander

EXHIBIT 56



ELI Y. ROBBINS
erobbins@harrisonlawgroup.com

March 12, 2012

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

RE: USA v. Menachem Youlus
12 Cr. 36 (CM)

Dear Judge McMahon,

I am writing to advise the Court with respect to the character and virtues of Menachem Youlus as I know them to be, and to request that Your Honor take these qualities into consideration when contemplating his sentence in the above-referenced case. I sincerely hope that, in light of these qualities, Your Honor will view Menachem favorably, and will sentence him leniently as a result.

I am an attorney who practices complex commercial litigation in Maryland and the District of Columbia. My family owns Perns, a Jewish book and gift shop located in Baltimore, Maryland. My father purchased Perns over 37 years ago, and ran Perns until his untimely death in April, 1981, at the young age of 35. The Jewish holiday of Passover usually falls in April, and consequently, April is an extremely busy time in a Jewish book and gift shop. Hagadas, the book that recounts the Biblical tale of the Jewish exodus from Egypt, are in high demand, parents and grandparents purchase toys and gifts for the children, and Matzos sufficient to last for the 8 days of the holiday must be stockpiled.

In April, 1981, Passover began four days after my father died. Because my family was grief-stricken over my father's death and was in mourning, there was no one to tend to the store. Aside from the pecuniary loss that we would have experienced due to the loss of business during the busy holiday season, many families in town would have been forced to quickly make alternate plans to acquire the Passover items needed for the holiday. Menachem Youlus quickly stepped into the breach and, along with a friend, ran Perns during this critical and tumultuous time. The customers were served, the business was not lost, and most importantly, we as a family knew that someone had our back. Menachem did not seek compensation for running Perns during this time, and as far as I know, never received anything more than a heartfelt thank you for stepping up when he did.

Menachem did not view his mission as being accomplished when my mother finally took over Perns after Passover, 1981. Rather, Menachem continued to look after Perns, even after starting to work in his own family's Jewish Bookstore down the road in Wheaton, Maryland.

Hon. Colleen McMcAon
United States District Judge
March 12, 2012
Page - 2 -

Despite the fact that Perns and the Jewish Bookstore are technically in competition with each other, Menachem continues to provide my mother with advice and ideas to improve the efficiency and profitability of her store. The fact that both Perns and the Jewish Bookstore are, to a certain extent, marketing to the same niche customer base is irrelevant. Menachem saw a need way back in 1981, took responsibility to fill that need, and has not relinquished that responsibility in over 30 years.

Menachem Youlus personifies responsibility in my mind. He is solely responsible for a large family, both immediate and extended, and he takes those responsibilities very seriously. Moreover, Menachem has taken responsibility for his actions which are the subject of the above-referenced case, and has expressed his remorse for his actions as well. Because Menachem is so responsible, he is terribly concerned about his family and dependants. He is concerned about who will carry the load of responsibilities for them if he is unable to. I believe that these concerns and fears weigh very heavily on Menachem's mind, perhaps even more so than the fear of the sentence itself. I would respectfully request that Your Honor bear these collateral issues in mind when contemplating a sentence for Menachem, because any sentence imposed will, in effect, be imposed on his family and dependants as well. I would also respectfully request that Your Honor bear in mind all of the good that Menachem has done, and continues to do, for my family and for all of the others who have written to Your Honor on Menachem's behalf. It is my sincere hope that Your Honor will demonstrate the Court's power through restraint, have mercy on Menachem, and sentence him as leniently as possible, for I know that even the most lenient and merciful sentence will have the desired impact in terms of both punishment and deterrence.

Thank you for Your Honor's consideration in this regard. If I may be of any further service to Your Honor, please do not hesitate to call upon me.

Yours truly,

Eli Robbins

ER:pc

cc: Mark M. Baker, Esquire

EXHIBIT 57



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Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

Dear Judge McMahon,

My name is Rabbi David Finkelstein, and I am the director of a youth organization, Shoresh, based in Frederick, MD. I have been a part of this organization for 31 years, and have been privileged to work with thousands of people, making a positive impact on their lives.

I am writing this letter to you in support of my friend, Rabbi Menachem Youlus. I feel very qualified to write my insights to you on the subject, being that I have known him for 35 years. Menachem and I met in high school. We were classmates at Ner Israel Rabbinical College, and developed a nice friendship. He is three days older than I am, and always playfully reminded me of that. He invited me to his house several times, and I became an honorary member of his family. His family is known throughout the community to do kind deeds for others. Everyone liked Menachem because he was gentle and sweet. He never would say rude things to his classmates, and was very respectful to his teachers.

This next paragraph is an important insight into Menachem. He was never athletic or stood out in a crowd. He was your basic, average, nice guy. Even in high school, when he would tell a story, he would embellish. His friends all understood this as him wanting to feel a little more important and to make himself a little more noticeable. It was harmless, and we all put up with it because he was such a super, nice guy. He obviously was affected by his childhood in a deeper way than any of us understood.

The Menachem Youlus that committed these inappropriate acts is not the Menachem Youlus that I know. People who met him at his bookstore or in other places would tell me what a friendly, nice person he is. They told me that he was upstanding, and so helpful to those in need.

Unfortunately, somewhere along the line, his decisions started to become skewed. He obviously made some bad choices. Honestly, I feel that this is



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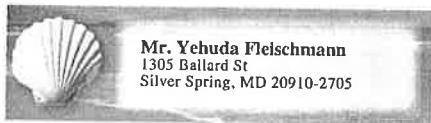
not the Menachem Youlus I know. I feel he needs some professional counseling to help him understand the root of his problem, which as I stated before, I feel goes back to his early childhood. I don't feel he would ever harm anyone because of a mean spirit, just misguided. Somewhere along the way, perception and reality became crossed.

Please see it in your heart to do everything possible to ensure that Rabbi Youlus receives the lowest sentence possible, consistant with the offenses of which he has been convicted.

With a heavy heart, sincerely,

Rabbi David Finkelstein
Director

EXHIBIT 58



May 8, 2012

Honorable Colleen McMahon
United States District Judge
United States Court House
500 Pearl Street
New York, NY 10013

Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

Dear Judge McMahon,

The present letter comes to share some of my knowledge of Menachem Youlus' personality and character traits.

As a fairly frequent customer of the Youlus family book store since late '85 or early '86, I found Menachem to be a kind, helpful and thoughtful person, as well as an honest and above-board merchant. I recall no evidence, nor the slightest hint, of the smooth talk typical of a con-man. My impression of Menachem Youlus is and was that of a person

page 2.

(His father is not well at all.)

I can testify the following concerning his parents, uncle and aunt whom I know well; that they all devote their lives to helping their fellow human beings, without distinction of gender, skin color or professed faith. This is how far my personal observation goes. From hearsay I can report Menachem to be a husband and father totally devoted to the welfare and well-being of his large family.

In my own life, I am a retired educator and rabbi. I worked as a teacher as well as a school administrator and principal. People have been impressed by my deep and accurate insight into the personality and character of each student with whom I came into contact. In a way, I can perhaps picture Menachem as a person whose lively, childlike imagination ran away with him, causing him to victimize others as well as himself with his own fairy tales. His stories were great oral literature -- causing much financial grief and

Page 3

What he did ended up bringing great harm to others. While his guilt is undeniable, the suffering that threatens his parents, wife and children is very real.

I understand that Menchem's desire to reimburse the victims of his tall tales is strong within him. It will be so much easier for him to undo the financial damage for which he is responsible, once he is out of jail and earning a living again.

Your Honor, it is your responsibility to sentence the criminal for his crime. It is his responsibility to make amends. May G-d bless you both in your respective endeavors.

Respectfully submitted to
Your Honor and your court,

(Rabbi) Yehudat Fleischmann

EXHIBIT 59

Mark M. Baker

From: sander goldberg [judgesander@gmail.com]
Sent: Thursday, February 23, 2012 4:44 PM
To: Mark M. Baker
Subject: Youlus letter
Attachments: MenachemYoulus.doc

i don't know if you will want to use my letter. in any case please keep it confidential, even from menachem.
contact me if you want to discuss it.

s goldberg
4107640814

Total Control Panel

[Login](#)

To: mbaker@braflaw.com	Message Score: 2	High (60): Pass
From: judgesander@gmail.com	My Spam Blocking Level: Medium	Medium (75): Pass
		Low (90): Pass
	Block this sender	
	Block gmail.com	

This message was delivered because the content filter score did not exceed your filter level.

קהל נחל חיים

הרב סנדי זאב גולדברג
Sander Goldberg, Rabbi
Meier Palanker, Gabbai

6410 Cross Country Blvd.
Baltimore, MD 21215
Tel. (410) 764-0814

Congregation Nachal Chaim

The Honorable Colleen McMahon
United States District Judge
500 Pearl St.
Brooklyn, NY 10013

Dear Judge McMahon,

3-5-2012

My name is Sander (Steven) Goldberg and I am a practicing rabbi in Baltimore and an associate judge of the Maryland Tax Court. I first met Menachem Youlus about twenty-four years ago when I moved to Baltimore. Since that time we have met on occasion, usually to discuss religious matters and my writings. We also meet at family affairs (his mother is my wife's second cousin). Since he was in the book business, I consulted with him before my first book was published. He also offered to submit my book to publishers whom he would be meeting at the book convention in Chicago.

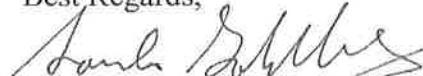
Menachem comes from a fine family and has a fine immediate family. His children are well behaved and well educated. His wife is a very fine person. Menachem's parents are also very fine upstanding people. His brothers-in-law are scholars and pillars of the community. His uncle is a prominent attorney who spends much of his time helping people. No one in the family has ever had the slightest problem with the law.

Menachem is different. I believe he suffers from a pathological disorder, which is, he makes things up that are not true that are self-aggrandizing. I think it is quite possible that after he has invented a story about: who he knows, where he's been, what he has done, what he is capable of accomplishing, etc. he may very well come to believe it!

I am happy that he has made restitution to all those who may have overpaid for Torah scrolls that were no doubt Kosher, but just did not live up to the sentimental stories that Menachem embellished them with. Hopefully, those individuals have forgiven Menachem; I am sure those who are now informed about his problem as I am, would not hesitate to do so. At this point we are concerned about the debt to society that Menachem must pay.

I would ask the Court to take consideration of Menachem's mental condition and be merciful upon him regarding *punishment*. I think court ordered therapy outside of the prison environment would be a more appropriate sentence.

Best Regards,



Rabbi Judge Sander Goldberg
6410 Cross Country Blvd.
Baltimore, MD 21215
410-764-0814

The Honorable Colleen McMahon
United States District Judge
500 Pearl St.
Brooklyn, NY 10013

Dear Judge McMahon,

2-23-2012

My name is Sander (Steven) Goldberg and I am an associate judge of the Maryland Tax Court. I first met Menachem Youlus about twenty-four years ago when I moved to Baltimore. Since that time we have met on occasion, usually to discuss religious matters and my writings. Since he was in the book business, I consulted with him before my first book was published. He also offered to submit my book to publishers whom he would be meeting at the book convention in Chicago. Unfortunately nothing came out of all these efforts he *claimed* to have made on behalf. It was only years later that I found out about his problem and seriously began to doubt if any efforts had actually been made at all.

Menachem comes from a fine family and has a fine immediate family. His children are well behaved and well educated. His wife is a very fine person. Menachem's parents (his mother is my wife's second cousin) are also very fine upstanding people. His brothers-in-law are scholars and pillars of the community. His uncle is a prominent attorney who spends much of his time helping people. No one in the family has ever had the slightest problem with the law.

Menachem is different. I believe he suffers from a pathological disorder, which is, he makes things up that are not true that are self-aggrandizing. I don't believe there is any criminal intent. I think it is quite possible that after he has invented a story about: who he knows, where he's been, what he has done, what he is capable of accomplishing, etc. he may very well come to believe it!

I am happy that he has made restitution to all those who may have overpaid for Torah scrolls that were no doubt Kosher, but just did not live up to the sentimental stories that Menachem embellished them with. Hopefully, those individuals have forgiven Menachem; I am sure those who are now informed about his problem as I am, would not hesitate to do so. At this point we are concerned about the debt to society that Menachem must pay.

I would ask the Court to take consideration of Menachem's mental condition and be merciful upon him regarding *punishment*. I think court ordered therapy outside of the prison environment would be a more appropriate sentence.

Best Regards,

Rabbi Judge Sander Goldberg
6410 Cross Country Blvd.
Baltimore, MD 21215
410-764-0814

EXHIBIT 60

USA vs. Menachem Youlus
12Cr.36 (CM)
The Honourable Colleen McMahon
U.S. Courthouse
500 Pearl St.
New York, NY 10017

February 22, 2012

Dear Judge McMahon,

I write to you on behalf of Menachem Youlus, whom I believe you will be sentencing in June. I have known Menachem for virtually my entire 50 year life; he is my first cousin, born almost exactly six months before me.

Menachem was always a fantastic older cousin, more like a twin brother during the summers we spent together as youths in Rockland County, NY, where he grew up. At the age of 12 he moved with his family to Silver Spring, where my family lived. There we were classmates from the 6th through the 8th grades, and he was one of my closest friends. We went to separate high schools, but maintained a very close relationship, seeing each other most weekends, holidays and during the summers. Menachem was bright, personable and always had a smile on his face.

I went to college and settled in the New York area, while Menachem studied and settled in Baltimore. Trained as a rabbi and an accountant, Menachem eventually joined his father, a chemist by training, at the Washington Jewish Bookstore, the enterprise that had brought them to Maryland in 1974. There Menachem's engaging personality and entrepreneurial spirit resonated well with his customers, and the family managed to make a decent living from their business.

Menachem, along the way, helped conceive and raise nine children. His wife is a lovely, substantial person, and those kids that I have spent time with have always struck me as fine and well adjusted. As is evident from some of his subsequent actions, it seems clear to me that Menachem, while being a truly fine fellow, obviously suffers from some adjustment issues.

You are faced with a difficult task, namely, how should you, as a representative of society punish this man for the crimes that he has plead to. While not being a mental health professional, I would suggest in the strongest terms that this is a man who requires professional help. He has certain delusions, issues with reality that are psychological in nature. Prison will be the worst place for what ails him; this is a man who has contributed

much to his community and will continue to do so, if he can get proper treatment. From knowing him as well as I do and for as long as I do, I can assure you that he meant no harm to anyone he might have mislead. Rather, it is his difficulties with grasping reality that caused him to embellish the true sources of his torah scrolls and his foundation.

It is rare in life, even for a judge, to have such a clear opportunity to "do the right thing" and use your authority for the betterment of an individual and society. I beg you to exploit that opportunity in regard to the sentencing of Menachem Youlus. I thank you in advance for your time and consideration, and would be happy to discuss this matter in person or telephonically at 212-271-7870.

Sincerely,

A handwritten signature in black ink, appearing to read "Uri W. L." followed by a surname.

Uri Landesman

EXHIBIT 61

Nathaniel Landesman
Yam Suf 16/7
Jerusalem, ISRAEL

March 4, 2012

Honorable Colleen McMahon
500 Pearl Street
New York, NY 10013
Re: USA vs. Menachem Youlus
12 cr. 36 (CM)

Dear Judge McMahon,

I am a cousin of Menachem Youlus. Though many years his junior, Menachem is always friendly and encouraging to me. I remember that even as a youngster I looked up to him as a role model. In addition, I have had occasion to observe him in the Jewish Bookstore of Greater Washington, where he is admired by his customers, and goes the extra mile to serve them.

Menachem stands out as a member of our family who maintains an interest in the welfare of all family members, keeps up with them and knows all of them. He always has a friendly smile and a warm interest in everyone with whom he comes in contact. There is no malice in Menachem. The incidents for which Menachem has taken responsibility are not reflective of his general demeanor. He is an excellent father and proud of his family.

I urge the court to take into account the totality of his character as well as the effect on his family of any punishment that may be imposed on him.

Sincerely,



Nathaniel Landesman

EXHIBIT 62

William Pieprz
1435 Crestridge Drive
Silver Spring, Maryland 20910

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

Re: USA v. Mehachem Youlus
12 Cr.36 (CM)

March 30, 2012

Your Honor,

I am writing this letter on behalf of Menachem Youlus, to respectfully request that you take into consideration the totality of his character, and not only the crimes to which he has pled guilty, in determining his sentence.

I am a practicing attorney and a partner in a law firm located in Northern Virginia. I have known Menachem Youlus for close to thirty years, from the time that I first moved to Maryland [and attended Catholic University Columbus School of Law] till the present. I have been friends with Menachem Youlus as he was growing up, as he attended school, as he married, and as he raised his family. I have been closely associated with Menachem Youlus and his family as friends and neighbors in Silver Spring as well as thru his bookstore.

When entering the bookstore, one was always greeted with warmth and friendship. I often felt that I was considered more as a friend than as a mere customer. He always listened sympathetically to all who confided in him and treated their concerns with understanding. Mr. Youlus always went the extra mile for all those who needed assistance. His reputation in the community was of a caring kind hearted young man who truly empathized with ones problems. I have known him as an earnest volunteer helping to address many community needs and ready to give generously of his time and resources to help the community.

I am fully aware that Mr. Youlus has pled guilty to committing certain serious crimes. However, based on my long and extensive friendship with him, I truly believe that the commission of these crimes do not reflect his true character. Rather, these crimes, for which he has accepted responsibility, represent a deviation from his true character and in spite of such crimes I remain convinced that he is essentially an upstanding individual. These crimes do not so much represent a flaw in his character but rather represent a departure from his true character.

During the many years that I have known Menachem Youlus, I have found him to be very much involved in the raising of his children and to deprive these children, who are innocent of any crime, of their father would, in my opinion, be a grave injustice.

I am also very well acquainted with Menachem Youlus' parents, who are now rather elderly and who depend on him for support and assistance in this stage in their lives. To deprive them of his assistance and presence for any extended period of time would also result in the punishment of innocent people.

In spite of the crimes that he has committed, Mr. Youlus does not represent a threat to society. Further, in my opinion incarcerating him for any extended period of time will not enhance his rehabilitation into society, but would cause significant and unjustified harm to many innocent persons, which is certainly not in anyone's best interest.

Accordingly, I respectfully request that the Court exercise its discretion in sentencing Mr. Youlus as leniently as possible, with minimal time removed from his family and community.

Respectfully yours,

A handwritten signature in black ink, appearing to read "William Pieprz". The signature is fluid and cursive, with a large, sweeping flourish at the end.

William Pieprz

EXHIBIT 63

Marjorie Edelman
6712 Westbrook Road, Baltimore, Maryland 21215

26 February 2012

Your Honor, Judge McMahon,

I hope you're not think me too presumptuous in writing this letter. My name is Marjorie Edelman and our family has known Menachem Yisraelow, and his family for well over 25 years! When our youngest son, Meethew Edelman, was living away from home at the age of 13, Menachem was like a big brother in the school (Yeshiva) he was attending. Menachem helped him to adjust to dormitory life, & does very caring in helping him with his studies, as well as being a wonderful role model in taking on responsibilities for himself.

Over the years, whenever I'd see Menachem, he would always ask about his "learning partner". When Menachem began helping his father in the book store, there was money a time I would tell him regarding a particular book, and if they had it, we'd offer to bring it over here in Baltimore. Menachem always was very helpful & accomodating - always giving of himself.

Marjorie Edelman
6712 Westbrook Road, Baltimore, Maryland 21215

- 2 -

What Menachem has done, is completely uncharacteristic of the man we have known all these years & the good things he & his wife, Rivka have done for so many people in our community. Menachem & Rivka are very well liked & respected in our community. We hope & pray that somehow you can find in your heart to impose the most lenient sentence so that he, his wife & children will somehow begin to heal —

Respectively,
Marjorie Edelman

EXHIBIT 64



TALMUDICAL ACADEMY *of* BALTIMORE

4445 Old Court Road • Baltimore, Maryland 21208-2795 • (410) 484-6600 • Fax (410) 484-5717

ת"ד
Rabbi Yehuda Lefkovitz
PRESIDENT

March 1, 2012

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, NY 10013

Re: USA v. Menachem Youlus
12 Cr.36 (CM)

Dear Judge McMahon:

I am writing this letter as a member of the Baltimore Jewish community and as a personal friend of Menachem Youlus. I am the President of Talmudical Academy – a day school of approximately 900 students having served the Baltimore community for the last 95 years. I have known Rabbi Youlus for over 15 years and a number of his children have graduated or currently attend our school.

I have found Rabbi Youlus to be a sensitive, concerned and involved parent and has made himself available for anything asked of him. Knowing of his involvement in our community in such a positive way – has sent shock waves to so many of us who have respected him and have considered him a dear friend and colleague. He has done so much for so many that we are at a loss of words.

His current situation has caused him tremendous regret and remorse for what he has done – which has affected his entire family.

I plead to you – to impose the most lenient sentence the court considers to be appropriate. We are deeply saddened by what has transpired and appeal to you for help at this time.

Sincerely,

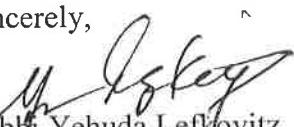

Rabbi Yehuda Lefkovitz
President

EXHIBIT 65

LAW OFFICES OF
AVRUM M. KOWALSKY, P.A.

SUITE 210
602 SOUTH ATWOOD ROAD
BEL AIR, MARYLAND 21014
BEL AIR (410) 893-1488
FAX (410) 893-6857

AVRUM M. KOWALSKY
E-Mail: akowalsky99@aol.com

DINA R. LOEWY
(410) 803-4447
E-Mail: loewylaw@usa.net

March 20, 2012

The Honorable Coleen McMahon
United States Courthouse
500 Pearl Street
New York, NY 10013

Re: Rabbi Menachem Youlis

Dear Judge McMahon:

I am addressing this letter to your Honor on behalf of Rabbi Menachem Youlis. I am an attorney licensed to practice law in the State of Maryland since 1970 and engage in providing commercial law services to my clients. I am rated an AV lawyer by Martindale Hubbell for the past 28 years and worked hard since 1970 to build a good reputation for honesty and integrity.

My residence in Baltimore, Maryland, is three doors away from Menachem Youlis and I have known him since he moved into our neighborhood approximately 22 years ago. As a result of our proximity, I have had occasion to have numerous conversations and meetings with him in religious, family and social settings. My wife and I have visited his home, and he and his wife and children have visited with us on many occasions. During these visits, we have witnessed the close family bond of love that permeates his home. We have always found him to be a kind and considerate neighbor. There is never a favor requested that he has not fulfilled in a modest and quiet manner. We formed a lasting friendship, often exchanging ideas, sharing thoughts and teachings of our

AVRUM M. KOWALSKY, P.A.

The Honorable Coleen McMahon
United States District Court
March 20, 2012
Page 2

Jewish tradition. I am proud to number him as a friend and close acquaintance and consider his illegal activities the result of temporary blindness and terrible misjudgment that led him in a downward spiral of wrongdoing that he apparently could not stop or control.

I am aware of his misdeeds which shame him and know how terribly he feels that he has succumbed to temptation and crossed the line that separates law abiders from transgressors. He is full of remorse, and regrets terribly what he has done to violate both the letter and spirit of the law. Confronting his behavior brings tears to his eyes, and Menachem finds it most difficult to face family or friends without severe and wrenching embarrassment. He has expressed to me and others a burning desire to repent and hopes and prays only for a chance to demonstrate that he has corrected his ways. In that vein, he wants so much to redeem himself in the eyes of the public and most importantly in the eyes of his parents, wife and children.

Menachem's criminal behavior is so at odds with his general integrity, that when the charges against him became a matter of public record those who know him were shocked to learn of his corruption. His communal persona stands in sharp contrast to his wrongful activities as he has been a staunch civic and public leader. He is a principal member in his Congregation, a teacher and an example of positive religious life. All this, he has torn asunder, and the guilt which he bears is almost too much to witness. He is muted and downcast, remorseful and sorry; and seeking and grasping at ways to evidence his rehabilitation and demonstrate his absolute and steadfast resolve to never again violate the law and abuse the trust of patrons, family and friends.

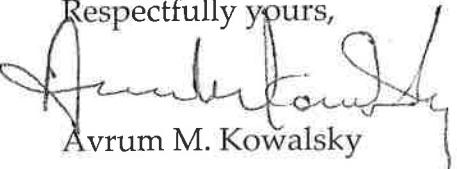
I know that your Honor views seriously the charges to which Rabbi Youlis has pleaded guilty, and by no means do I attempt to diminish or

AVRUM M. KOWALSKY, P.A.

The Honorable Coleen McMahon
United States District Court
March 20, 2012
Page 3

downplay their significance; however, I also know that the law and our system of justice is not vindictive but seeks most importantly to rehabilitate wrongdoers. Hence, I feel that it is appropriate to respectfully request that your Honor show mercy to Menachem and permit him the chance live up to his rabbinic title, clean the blemish with which he has tarnished it, and prove to you his sincere remorse. I feel confident in saying that given an opportunity, he will redeem himself in the eyes of the law and the public, prove and the truth of his pledge to walk in the straight and narrow path of honesty and integrity and return to a productive and useful life together with his wife and children who need him by their side so desperately.

Thank you for your kind attention to this letter and my plea for clemency on behalf of the Defendant, Menachem Youlis, which I hope will find an attentive ear.

Respectfully yours,

Avrum M. Kowalsky

cc: Ben Braufman, Esquire

10846A

EXHIBIT 66

Alan Kelman, M.D.
6306 Benhurst Rd.
Baltimore, MD 21209
March 14, 2012

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl St.
New York, NY 100013

Re: USA v. Menachem Youlus
12Cr.36 (CM)

Your Honor,

My name is Alan Kelman, and I am, and have been, a practicing anesthesiologist in the Baltimore, MD area for almost twenty-five years. My wife and family have lived in our current home for almost twenty-four of those years.

I have known Rabbi Youlus as a neighbor ever since he moved into the neighborhood, approximately eighteen to twenty years ago (if my memory serves me well). We became friends quickly and easily when we met at another neighbor's home that was doubling as a place of worship, because that neighbor was disabled, and caring people came to help him have a quorum in his home for Sabbath prayers. I found Rabbi Youlus (and still do, by the way) to be a soft spoken, gentle, kind and loving individual, who would extend himself to help anyone in need. He always has a smile on his face and greets folks with sincere warmth and interest. He is a gentle and loving husband and father to a large family of very well behaved, and well-mannered children. It is always uplifting to visit his home, because the decorum in that home, despite a large family is beautiful. His children emulate their parents and are involved in Torah study, and in thinking up ways to help another individual.

I have been a customer of Rabbi Youlus' store, purchasing articles needed for my practice of Judaism, and he has always helped me select the best quality at a good price. All of my dealings with him through the store have been with utmost integrity and honesty.

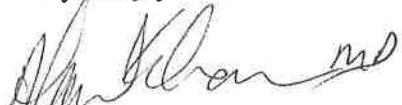
I am stunned to have learned of his crime and guilty plea, as this is so in contrast with what kind of person I know him to be. Every one of us has our challenges in life and so often, we fall prey to them. I personally know how regretful he is for this, and the dire impact that this chapter in his life has had on his family, and caring, loving friends of his, such myself. Rabbi Youlus has been physically sick over this, and I really think that it is

his true regret over his behavior (rather than the regret of having gotten caught) that is hurting him.

I am writing to beseech Your Honor and the Court to apply the most lenient of sentences that is permitted by law. If there are any questions or concerns about anything that I said in this letter, or if other information that wasn't mentioned can be offered as a character witness to Rabbi Youlus, please do not hesitate to contact me via mail at the above address, or via email, aakelman@gmail.com.

Thank you for your kind consideration.

Very truly yours,



Alan Kelman, M.D.

EXHIBIT 67

March 29, 2012

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

Dear Judge McMahon,

As a friend and neighbor of Rabbi Youlus I wanted to share with you the person that I know. When I moved into the same neighborhood as Rabbi Youlus I began attending religious services in a local congregation. It was there that I met Rabbi Youlus. I am closer to his oldest son's age than his own but that did not stop him from approaching me and befriending me. He is the "*gabbai*" of the synagogue, an important volunteer position, a sort of ritual leader, charged with a number of responsibilities. A public position in which you are notified quickly of your mistakes and never appreciated for what you do. I am a young Dentist and moved to Baltimore with my wife and three children after completing two years of residency in the Bronx. I am establishing myself in this community where my wife and I plan on raising our family and so it is very significant when someone of the older generation, reaches out to you and unceremoniously makes you a part of the "in crowd". This is a character trait that I have come to watch and admire in Rabbi Youlus, his mild mannered demeanor yet welcoming smile. He is a wise person well versed in Jewish law and is a wealth of knowledge. Since that first meeting we have had opportunities to talk many times and I leave those conversations feeling good and a wiser person. He has found the strength and courage to continue in his warm friendly ways even since his indictment while enduring the pressures of a trial and an uncertain future. He has not turned his misfortune in to the burden of others.

A few months ago we bought a house just down the block from the Youlus family and with the large family they have, there are comings and goings. Rabbi Youlus is a hands on father and he is involved with his many children. He and his wife are raising fine, well-mannered children who without a doubt will take on communal responsibility as they witness in their own home. These are kids that I look at and say I would like if my children turned out that way, well balanced, happy children devoted in their beliefs. When I see him walking with his youngest child, a three year old boy, it is easy to think that he is the proud grandfather, given the ages and the glint of pride in his eye, but no, he is a father, grateful for each of his children.

I have taken the time to bring to your Honor's attention, a little of the Rabbi Youlus that I know. As a friend of his who knows the vital role he plays in his family and the important role he plays in the community I plead that you consider the entire person of Menachem Youlus in your deliberation and decide on the lowest sentence permitted under the law.

Respectfully,

A handwritten signature in black ink that reads "Jonathan Baron". The signature is fluid and cursive, with "Jonathan" on top and "Baron" below it, though the two names are connected by a single stroke.

Dr Jonathan Baron D.D.S.

3000 W. Strathmore Ave.
Baltimore, Maryland 21209
443-418-7332

EXHIBIT 68

Rabbi Stan Levin
10809 McComas Court
Kensington, MD 20895
March 4, 2012

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

Dear Judge McMahon:

I have had the privilege of knowing Rabbi Menachem Youlus for many years through the Jewish Book Store in Wheaton, Maryland. I have always found Rabbi Youlus to be friendly, courteous, and knowledgeable about matters of Jewish interest. He is the one I would consult when I needed various textbooks, gifts, research materials and even ritual apparel (his store carries prayer shawls, head coverings, etc.). Rabbi Youlus always took time with me to answer my questions, and point me in the right direction for items that I needed. After I became ordained, my having Rabbi Youlus as a resource was even more important. He provided me guidance on the appropriate Jewish wedding contracts, baby naming certificates, and other documents that I would purchase to help me serve my congregants.

A friend of mine self-published a book on music for families to sing at Passover meals; other retail outlets would not even consider carry the book whereas Rabbi Youlus graciously stocked it and promoted it. This is one of the many ways that I have known Rabbi Youlus to support Jewish culture in the Washington, DC metro area.

Rabbi Youlus is also one of the kindest and most gentle souls I have ever met. He is soft-spoken, yet enthusiastic, and very supportive of me personally as well as his other customers. Even with crimes for which he has been convicted, for which he has great regrets, I remain a loyal friend of Rabbi Youlus and I respect him for his knowledge, his warmth, and all his years of service.

Your Honor, as you decide his sentence, please take into consideration all the good that Rabbi Youlus has done for his customers and for our community. Please also consider his physical well-being – Rabbi Youlus is thin, not very tall, and now somewhat frail. If there is any more information that I can provide the Court on behalf of Rabbi Youlus, I would be honored to do so.

Yours truly,



Rabbi Stan Levin

EXHIBIT 69

ב"ה

Keneseth Israel Congregation

4330 WEST 28TH STREET
ST. LOUIS PARK, MN 55416-3921
952/920-2183
FAX: 952/920-2184
www.kenesethisrael.org

Chaim Goldberger, Rabbi

Yossi Ben Harush, President

March 22, 2012

The Honorable Colleen McMahon
U.S. District Judge
United States Courthouse
500 Pearl Street
New York, NY 10013

Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

Your Honor:

Love can sometimes cloud one's judgment and conduct.

[Bereshit Rabba 55:11]

Your Honor, I write to you today as a lifelong friend of Menachem Youlus but also as a congregational rabbi, spiritual leader to a flock of good people, all of whom at times have made mistakes, some of them serious ones.

If I have learned anything in my almost two decades of service, it is that when a person is fundamentally good, it does not take all that much for him to return to righteousness after he has gone astray.

This is because so often our errors are due not to some sinister streak of evil and hatred dwelling within us, causing us to break laws and cause harm to our fellow man. Rather, it is due to an overabundance of love that simply and temporarily, if disastrously, loses its focus.

Menachem Youlus is a man overflowing with love. He exudes love for his fellow man, love for his wife and eight children, love for his elderly parents (may they live and be well), love for his people, and love for his faith. Indeed, it was this love for his religion, the same love that led him to step into his family business and run a Judaica book store with honesty and devotion for so many years, that propelled him into his mission of repairing and restoring Torah scrolls so they could be made available for use by Jews of a new generation.

And that was the love that propelled him a bit too far.

Menachem's misdeeds were driven not by a disdain for his victims. On the contrary, so in love with his mission was Menachem that he embellished it, trying to augment it with even more glory, more urgency, more relevance. So in love with his customers was Menachem that he spun tales not to deceive them but to make them prouder and happier with their purchases.

But in fact he did deceive them, as overabundant love can sometimes lead one to do. And he is prepared to accept the consequences for his crime.

My entreaty, and that of all 120 members of my congregational family, is that Mr. Youlus' essential goodness be highlighted in your eyes as you consider the question of his penalty. Good men are hard enough to find in our society, and when a good man commits an uncharacteristic wrongdoing, it is in society's best interests to find a way to accept his contrition and restore him as quickly as possible – to his friends, to his family, to his community, and even to his customers, whom anyone who knows Menachem can testify he will never treat with cavalier immaturity again.

As you sit in judgment, please consider the enormous difference between the sin of the evil man and the misjudgment of the good man blinded by too much love. Please recognize that in all likelihood, the shame and humility Mr. Youlus has already undergone – living, as he does, in a community where truth and integrity still matter – have already purged him of his urge to use falsehood in the pursuit of noble goals. Please understand that a lengthy prison term will contribute nothing of substance to society's broader goals of encouraging goodness while filtering out the whims of madness to which we occasionally fall prey.

And please have compassion on Menachem's young children, who need a father's presence to insure that they will not be tempted to fall into the trap of moral weakness due to a lack of firm, fatherly guidance at the critical developmental moments in their lives during which it will be needed most. His experiences and the lessons he has learned will be exactly what his children will need to hear from him all through their growing years, in order that they should not grow up to repeat their father's mistakes thanks to his absence from their lives.

I pledge my own services, as a pastor, counselor, and friend, toward any solution that can be found to effect the necessary justice against Mr. Youlus while maintaining him in his home with his family. I feel assured that your reputation for decency and integrity will lead you to a wise decision, and I stand ready to be of support and assistance in any way.

With respect and appreciation,

Rabbi Chaim Goldberger
Keneseth Israel Congregation

EXHIBIT 70

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, NY 10013

Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

February 20, 2012

Dear Judge McMahon,

A professional diamond dealer evaluating the worth of the jewel before him is careful to study his subject from all angles before concluding its value. I appreciate that as the judge in this case, you have also taken the time, care and effort to study what is set before you, that being the life of my brother, Menachem Youlus.

As Menachem's sister, I would like to highlight firstly the Menachem Youlus who is my brother. He is a loving, caring and extremely responsible brother to me, son to my parents, husband and father to his family. He has seen to it that when we were drowning in debt, he helped us financially as well as giving my husband employment- which is the best kind of help. He is the shoulder upon which our aging father most relies- always there to handle emergency situations as well as the day-to-day needs. His wife has relied upon his help and his caring heart to shoulder and guide their family of nine children, who indeed rely daily on him practically as well as gaining from his advice and guidance.

If serving time is meant to mete out punishment, I would suggest that in a sense the past two years have been a sort of "prison sentence" already to Menachem as well as to his entire family. If it is intended to be rehabilitative- in truth, he has already grown immeasurably from this entire ordeal, particularly through the advice and intervention he has sought from his doctors, Rabbis, and lay leaders in the community. The ones who truly stand to suffer from a prolonged punishment and separation are his family members- whos fragile sense of stability stands to topple, perhaps requiring years of extensive rehabilitation or worse. I don't think this is what our country would most benefit from.

In conclusion, I beg of you to examine the entire scenario honestly, understanding all the angles, and mete out a sentence that mercifully considers all the pieces involved. May the fact that my brother, Menachem Youlus, has always gone beyond the letter of the law to deal with mercy towards others, help him now in this hour of need.

Sincerely,

Tamar Englander



EXHIBIT 71

10 Sunset Road
Lawrence, N.Y. 11559
March 29, 2012

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, N.Y. 10013

Dear Judge McMahon,

I am an attorney admitted to the bar in 1995 and previously had the privilege of serving a Federal Clerkship in the United States Court of Appeals for the Third Circuit. I have known Menachem Youlus for approximately 25 years as he is married to my sister. During the course of this time I have found him to be an unusually generous and warm person. In addition to being a devoted husband and father, I observed him to be particularly generous when anyone was suffering or encountered a crisis. He was willing to take the shirt off his back to help someone in need. I have witnessed and heard considerable gratitude from a number of people whom he helped in their time of need. In particular, he has helped families cope in dealing with disabled children as well as helping individuals from broken families deal with their problems. When my wife was hospitalized a number of years ago, he was always asking what he could do to help.

He was very helpful to my mother who was widowed at a relatively young age. He would drive ten hours round trip from his home in Baltimore to my mother in upstate New York whenever the occasion arose where he could be of assistance. Menachem has similarly been at the side of his elderly parents who require wheelchairs to go more than a short distance. He has cared for them, shopped for them and acted as their feet and arms at all times as a devoted and loving son.

Menachem and my sister have nine children. As anyone can imagine, bringing up a family this size is extremely difficult in any circumstance. Without the help of a housekeeper or maid, raising a family this size is a near impossibility. Nevertheless, without any additional help, my sister and Menachem have done an admirable job raising their children, all of whom are model students, despite the crime and drugs Baltimore is known for. Although my sister worked tirelessly as a full-time homemaker, Menachem always exerted himself to alleviate her plight. He would get up very early every day to get the kids dressed and ready for school. He prepared breakfast for the children allowing my sister to rest after being up at night nursing their baby. He would spend his evenings doing homework with the children and help my sister in giving baths to the younger children and getting them to bed. In short, without Menachem's help, my sister would never have been able to maintain her family.

Menachem and my sister live a very modest lifestyle in a simple cape style home in Baltimore. Due to lack of space, a number of their children sleep in their basement.

They did not own fancy cars nor did they go on extravagant vacations. In fact, nothing about their lifestyle was high end. Birthday parties for their children were made at home, with all the food being cooked and prepared at home.

At present, Menachem and my sister's financial and family situation hangs on a thread. As a result of the current charges, Menachem's health has taken a severe turn for the worse. Despite no history of heart problems, he has suffered a heart attack and numerous resulting health issues. He has been hospitalized a number of times due to fainting and other medical related issues.

Financially, they are having difficulty making ends meet. Menachem's family has been dependent on the income they received from the bookstore owned by his father. Due to being contacted by the United States Attorney's Office with respect to the current charges, many of the bookstore's customers have taken their business elsewhere. It appears that the store may not survive the current ordeal.

Therefore, I write with a plea that the court consider the ramifications of the sentence it metes on Menachem and how it will impact my sister and her children who are completely innocent of any crime. Menachem has already suffered considerably, both in terms of his physical and emotional health as well as financially. The fact that his health has suffered so severely is indicative of his significant regret and remorse for the crime. The fact that he no longer has an adequate livelihood is a punishment many times greater than the purported benefits of the crime.

For the sake of my sister and her children, I beseech the court to minimize any further punishment on Menachem. At this point, a prison sentence will do more to harm my sister and her children than it will benefit anyone. Moreover, a prison sentence will ensure that both Menachem and his family become a burden to society and taxpayers, with no consequent benefits. Menachem, who has a long history as an otherwise exemplary citizen, has publicly expressed his remorse and will certainly never repeat his mistakes. The severe punishment he has received thus far is sufficient to deter anyone from attempting a similar crime. Therefore, incarceration is unnecessary as a form of deterrence.

If the court should have any questions regarding the foregoing, please feel free to contact me.

Sincerely,



Marc Lubin

EXHIBIT 72

Hon. Coleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

Your Honor,

As Menachem Youlus' younger sister, I have been both recipient and observer of , Menachem's kindness over the years.

Living in Minneapolis, visits to Menachem have meant staying in his home, sometimes for more than a week at a time. As such, I have had the opportunity to observe Menachem in his own setting. Menachem is the prime example of "charity begins at home".

He is an emotionally supportive husband to his wife, whose own father passed away suddenly when she was a teenager. Menachem makes sure to be by his wife's side to help her weather any stresses as he understands her emotional needs. This means waking up early to help their children get off to school on time, driving early morning and late night carpools(for children who have night classes) etc. Illness is something particularly upsetting to his wife and Menachem will take charge if a situation becomes serious. He is accustomed to working side by side with his wife at any task to help her shoulder the stress and to personally take on whatever responsibility is needed.

Menachem is a family man who is involved in his children's education and general wellbeing. He helps them with their studies, speaks with their teachers, guides the older ones in making good life decisions and is involved on a daily basis to help them stay focused and on task.

My elderly parents, as well, rely heavily on Menachem to take care of both day to day and long term needs. With my sister already busy helping to care for her mother in law who suffers from Alzheimer's, and my own family living so far away, it is Menachem who helps our parents with finances, taxes, decision making and with whatever leg work is needed. . It is Menachem who sees to their daily and long term needs. Menachem takes our father to work, making sure he has something productive to do as well as ensuring that our father eats well and is physically safe.

Menachem's caring nature and willingness to exert himself for others has touched many people outside of his immediate family . I would like to mention one individual who benefits on a continual basis from Menachem's thoughtful involvement. My son Shmuel has Down's Syndrome and from the time he was a very young child, Menachem has been a source of encouragement to him as well as a role model in how to accept Shmuel into the family and shower him with unconditional love. A typical visit with "Uncle Menachem " begins with a huge bear hug followed by Shmuel tagging after his uncle for the remainder of the visit. On these occasions, the two can be seen sitting with their arms over one another's shoulders and one can hear Menachem's refrain of "Hey, Shmuel!" When Shmuel lived away from home to attend a program in New York ,it was Menachem who visited ,taking Shmuel out to eat

and spending quality time together. Today Shmuel is twenty four years old and keeps Menachem's phone number programmed into his cell phone. Although Menachem is a busy person, he makes the time to speak with Shmuel. Even during this last year , when Menachem has been preoccupied with the stresses of his own situation, he has not forgotten Shmuel. Menachem has called regularly to see how Shmuel's latest job opportunity is working out, offering practical advice and encouragement. Menachem's involvement gives Shmuel a healthy confidence to tackle life. I will sum up their relationship by saying that Menachem is Shmuel's best friend.

(I am enclosing a letter which Shmuel dictated to me with some help.)

In closing, I would like to say that I realize that Menachem has made a serious mistake which cannot be condoned either by our own religious beliefs or by society. As Orthodox Jews, we hold ourselves to an exacting measure of honesty as well as to being upright citizens of the United States of America. However, staying in such close contact with Menachem , I see that most importantly, he realizes this..Over the last year, he has opened himself to seeing his mistake as well as to being able to hear and accept advice from others. This has helped him take two vital steps which, I believe will ensure that he does not make such a mistake again in the future.

Firstly, Menachem is now under the care of a psychiatrist and secondly, he is meeting on a frequent basis with a highly qualified rabbi who is experienced in counseling. This individual has helped Menachem map out a plan of concrete skills and short term goals. What's more, he follows up with both Meachem and his wife.

Menachem has already suffered greatly from his mistake , both physically and economically. He has had his reputation shattered. What's more, he has taken a mature approach to his suffering and is genuinely contrite and committed to following through with a program of counseling on a long term basis to achieve a lasting improvement.

I thus appeal to the court to show as much mercy as possible to this individual who wants to change, and who has taken real steps to ensure this change, and to allow Menachem to remain with his wife, children and elderly parents who all rely so heavily on his daily support.

Sincerely, Adinah Kutoff

A handwritten signature consisting of two parts: "Adinah" on the left and "Kutoff" on the right, written in a cursive script.

EXHIBIT 73

My name is Shmuel Kutoff,

I know Menachem because he is my unclie.

We once went on a vacation with his family to a motel in Canon Valley Va. and once to Deep Creek Lake. Uncle Menachem took me on a hike with some of the kids. He is not afraid to take me places even though I have Diabetes. He just asks what he needs to know.

He once took me along to a party at his son Dovid's school. The class was having a celebration and could invite their families to come. Uncle Menachem took me along because I'm part of the family and I was visiting.

When we visit, he takes me along to his synagogue.

I want to tell you about the time Uncle Menachem took me to the Jerusalem Steak House. They have really good food. I had steak, fries, and a salad. I like going with Uncle Menachem. He's great. He's very happy when he sees me. He smiles. He gives me a hug. He makes me feel excited.

I have his phone number on my contact list. I call him on his phone. I call him on his work number too. He talks to me when he's at work. He asks me how things are going.

When one of our cousins has a Bar Mitzva or a wedding the aunts write a song for them. Sometimes everyone's too shy to sing it. Uncle Menachem sings the song for everyone. He makes us feel special.

Uncle Menachem buys me tomatoes. I really like tomatoes. He knows I like them; he just knows. When I visit, he sits with his arm around me. I like hanging around him.

He's my fan. He's my really good friend.

Shmuel Kutoff

Shmuel Kutoff

EXHIBIT 74

RIVKA YOULUS

2918 W. Strathmore Avenue
Baltimore, MD 21209

February 21, 2012

Telephone: 410-358-4149

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, N.Y 10013

Re: USA v. Menachem Youlus; 12Cr. 36 (CM)

Your Honor:

I have been married to Menachem Youlus for more than twenty five years. I have always admired him for his genuine love and compassion for each and every fellow human being. He is always among the first to volunteer his time and effort whenever any individual is in need of any type of assistance that he has the ability to help.

He is a dedicated father to our nine children, ages 3 to 23, who truly enjoys spending quality time helping them with their growth. He is a loving husband to whom no task that needs to be done is beneath him to do. He has worked long hours in his father's bookstore for many years in order for our children to have a full time mother at home to care for them.

Menachem is a devoted only son to his elderly and frail parents. He has spent numerous days and nights caring for them whenever a health crisis arises. He runs to help them as well with the smaller things that they need assistance with daily.

I recall many instances of kindness that Menachem has done for family, friends, and even people that he did not know. His only goal is and was to be helpful, without any thought of remuneration for his time and hard work. I inherited a sum of approximately \$13,000. from my grandmother. Menachem (with my full permission) quietly lent the money as an interest free loan to individuals who needed to pay for basic living expenses, caring for a sick parent, or

helping to rebuild an individual's failing business. There were times when Menachem lent the money secretly through another source so as not to embarrass the recipient.

Menachem has always encouraged me to open our home to welcome family, friends, and new acquaintances. He does not shy away from difficult situations. He took the initiative to invite a father and his three preschool age children for the weekend immediately following the death of their wife and mother. They were new acquaintances who were too overwhelmed to cope with their distress. He hosted a cousin's family with a severely autistic child for the Passover holiday shortly after their arrival as new immigrants to the United States. On many occasions, he welcomed individuals who wanted to know more about Judaism by experiencing it first -hand.

Menachem's work in repairing Torah scrolls was done solely with pure intent and to benefit others. Menachem did not ever intend to deceive anyone in his endeavors. He, unfortunately, was overly imaginative in his storytelling, and for this he has expressed deep feelings of remorse and pain. Menachem is presently undergoing professional counseling on an ongoing basis to eradicate this impediment in his character and to increase his awareness of being truthful without any embellishments.

Menachem has suffered tremendously from emotional embarrassment and anguish. He has suffered physically from irreparable damage to his heart and loss of stamina. He is in a very fragile state both physically and emotionally. I fear for his life under this extreme state of stress and anguish.

I grew up with the trauma and fear of having lost my own father to a prolonged and painful illness as a young child. I do not wish for my young and innocent children to be inflicted or punished with this fear and trauma. They have suffered great fear during their father's many health crises and hospitalizations and need his love and attention for their own emotional stability.

I do not feel that I am emotionally or physically able to raise our young children on my own without Menachem's physical presence. I am also unable to provide monetarily for our needs since my previous skills in computer programming in the 1980s are now outdated. I exist solely in fear and trust of G-d and in the hope that you will feel my pain and have mercy on my young innocent children, Menachem's frail parents, and on my own tearful prayer filled heart.

Respectfully,


Rivka Youlous

EXHIBIT 75

1014 Moss Place
Far Rockaway, NY 11691
vivrobfrank@msn.com
718-327-3038
February 21, 2012

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

Your Honor:

I am a 47 year old woman, a proud fifth-generation American citizen, a wife, and a mother of four children. My family and I feel privileged to live in a democracy where we can freely practice our Jewish faith, and participate by paying our taxes, voting, and doing our jury service when called on. After receiving my MBA from New York University Graduate School, I worked for the Federal Reserve Bank of NY as a Systems Analyst. As my family grew, I switched career tracks to teaching in order to spend more time with my children, and I have been a teacher for nearly 20 years. I also volunteer time to various organizations in my community, including Tomchei Shabbos Yad Yeshaya, a local food bank.

I first met Rabbi Menachem Youlus when he became engaged to my best friend, Rivka nee Lubin, his wife of more than 25 years. Rivka and I have been close friends since we were classmates in second grade in 1972. We went through elementary school, high school, and college together, and still keep in close contact although we now live in different states.

I have always associated my friend Rivka with admirable qualities: loyalty, dependability, steadfastness, honesty, and selflessness. Rivka had to grow up very quickly – when we were in Junior High School, her father was diagnosed with leukemia and he passed away in 1978. When his illness became disabling, Rivka's mother went to work full time to support the family, leaving Rivka to run the house and parent her four brothers. Life was not easy for Rivka. While the rest of us were carefree teenagers whose biggest problem was how to unfrizz our hair or cover up our acne, Rivka had to

juggle school, housework, grocery shopping, cooking, and providing emotional support to her brothers. In 1983, Rivka's mother remarried a widower with a large family of his own, leaving her with even less time and energy for her own children. By then, Rivka was in college, living in a dorm room and dreaming of establishing her own home and raising her own family.

As far back as I can remember, I can never recall Rivka complaining to her friends that her life was hard. She had a constant smile and an upbeat attitude. Although she had so many burdens of her own, she was generous with her time, and was a great listener, in whom I always felt I could confide.

When I went to study in Israel as a college sophomore, I became homesick. From 6000 miles away, Rivka made a tremendous effort (before email and cellphones, we had to use airmail letters which often took 14-16 days to arrive) to introduce me to her maternal grandmother in Jerusalem, who immediately became my adopted family. I can never repay her for that generosity of spirit. There is an expression "he gave me the shirt off his back" – when a friend gives you her grandmother, how much more so!

How happy I felt for my dear friend Rivka when she told me that she was engaged! I remember thinking that now she would finally have someone to take care of her, after all the years of responsibility for others. I prayed that her fiancé would be a good husband to her and a good father to their future children. In my conversations with Menachem, I was impressed by what a warm and caring person he was. He seemed to understand that his wife was by nature a nurturer, who also needed some nurturing of her own. They have a beautiful marriage, and their many children are wonderful young people, with beautiful character traits. These children, who range in age from almost 4 to over 21, benefit so much from having a father who is around for them, and involved in every aspect of their upbringing.

Childhood friends do not always stay close over time and distance, but my friend Rivka and I did. I have been a guest in the Youlus home in Baltimore several times, and each time I was favorably impressed by what Rivka and Menachem have built – a home full of love. There is a warmth that radiates from the Youlus family and encircles the surrounding community. The Youlus's are generous to others, and they give with a full heart. Their neighbors know that they can bring problems large and small to this home, and emerge with a lighter load. Children of all ages are constantly dropping by to visit, and each gets a smile and a homemade cookie. The physically and mentally challenged among their neighbors and acquaintances, are also made to feel like honored guests by the Youlus's, who judge everyone based on who they really are, not by appearances.

Their extended families – Youlus, Lubin, and Lipschitz, also depend on them to provide guidance and emotional support in times of need. I know that Menachem's elderly parents are increasingly reliant upon him for help as they age. As members of the "sandwich generation," Menachem and Rivka Youlus juggle the needs of their youngest child, not quite four years old, their middle children, in the tumultuous adolescent years, their older children, who are young adults, their siblings, to whom they have always been "parent figures" and their elderly parents. All these people need the teamwork that Menachem and Rivka together can provide, in order to survive and thrive. I have personally observed in their home what a wonderful parenting team Menachem and Rivka Youlus are, and how they work together seamlessly to provide for their families' myriad needs.

Your Honor, I know that Rabbi Youlus has been convicted of crimes, and that he has expressed regret and remorse. I ask that the court have mercy on the Youlus family, a wife and children who need their husband and father very much. Please take into account that a lenient sentence would be so beneficial to Mrs. Youlus, to her many children, the youngest of whom is a mere toddler who needs an intact home, and to all the friends, relatives, and neighbors whose emotional well-being depends on them.

Sincerely,

A handwritten signature in black ink, appearing to read "Vivienne C. Frank".

Mrs. Vivienne C. Frank

EXHIBIT 76

MANJULA G. ANANTHARAM, MD, FAAC
JERALD INSEL, MD, FAAC, FSCAI
IJAZ A. KHAN, MD, FAAC
JOHN F. MARRA, MD, FACC

Ph (443) 444-5600
Fax (443) 444-4457

Practice Limited to Cardiovascular Medicine

*Russell-Morgan Building Suite 206
5601 Loch Raven Boulevard
Baltimore, Maryland 21239*

March 28, 2012

RE: RABBI MENACHEM YOULUS

To Whom It May Concern:

I have been taking care of Rabbi Youlus for several years now. He has a history of coronary artery disease. The patient has a proximal left anterior descending stenosis, which I have placed a drug eluting stent. The patient unfortunately has had recurrent episodes of chest discomfort or chest pain. The patient does have significant coronary artery disease, which is appropriately stented at this time. The patient also has had numerous episodes of near-syncope, as well as weakness and dizziness. The patient also suffers from orthostatic hypotension, which has been persistent over the years. Given his medical and situational issues, patient has also had a significant amount of cardiac symptoms. We are aggressively treating him to prevent restenosis and progression of coronary artery disease with appropriate medications including statins, beta-blockers, and antiplatelet therapy. The patient also has a very significant problem with orthostatic hypotension, and overall asthenia causing significant debility.

I would be glad to discuss this in detail with you. If you have any questions feel free to contact me.

Sincerely yours,



Jerald Insel, MD, FACC, FSCAI

EXHIBIT 77

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Menachem Youlus

Lori Rosenberg to smschabes

Dear Judge McMahon:

My name is Lori Rosenberg. I grew up in Silver Spring, MD, in the Youlus for over forty (40) years. Rabbi Youlus has been a close family friend person who is constantly giving and helping other people.

On a personal level, Rabbi Youlus has always been there for my family support during my mother's final illness, calling often after the loss of my needed advice on how to help our children acclimate to a new school and unmarried children.

Rabbi Youlus helped my family acquire a Sefer Torah when it became I know that my father always mentioned how pleased he was with the quality not consider myself a victim of his crimes and only have positive feelings Sefer Torah and not a story, and as the inheritor of the Torah, I too am pleased.

I am aware of the fact that Rabbi Youlus has been convicted of certain respect for him. In light of this, I ask Your Honor to please give the lowest

Very truly yours,
Lori Rosenberg

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VICTIM IMPACT STATEMENT

Victim: Lori Rosenberg
USAO Number: 2010R02158
Court Docket Number: 12-CR-00036

Insert the impact of the crime here (or, if a separate victim impact form is attached, please use that form to describe the impact of the crime):

We purchased a high quality Torah scroll at a great price from a fine man. We never once felt victimized and do not feel victimized now. On the contrary, we are very happy with our purchase, we are proud of our Torah scroll and would not hesitate to buy another one from Mr Youlus.

EXHIBIT 78

Shearith Israel Congregation
קֵיק שָׁאֲרִית יִשְׂרָאֵל
PARK HEIGHTS AND GLEN AVENUES
BALTIMORE, MARYLAND 21215

YAAKOV HOPFER, RABBI
466-3060 Study
358-8281 Residence

יעקב הופפר
באלטימאָר, מד.

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

Your Honor:

I am writing to you on behalf of Menachem Youlus. I have known Menachem for many years, both in a personal capacity – as he is the child of a cousin of mine – as well as in my professional capacity as a clergyman in the Baltimore Jewish Community. Most significantly, I am writing to you after spending countless hours over the past year working with and counseling both Menachem and his wife Rivka.

I know that the court recognizes that Menachem Youlus is a person with major emotional problems. In my work with him we have spent much time discussing the crimes he has committed. We have spoken at length about the fraud he perpetrated, consistently and brazenly deceiving his trusting customers. We have also discussed how he has manipulated the most hallowed sensitivities of our people in his gross misrepresentation regarding the Holocaust, preying upon the feelings and vulnerabilities of survivors of this epic tragedy of our people. I can say with confidence that he now recognizes the gravity of those crimes and feels genuine remorse for his actions.

As I have worked with Menachem to help him appreciate the gravity of his crimes, I will not turn to you and try to minimize those crimes in any way. However, I feel it is important for me to share with you two factors that I would ask you to consider in your deliberations. These factors have become increasingly clear to me in my extensive work with the Youlus family.

First: Since Menachem's crimes have been exposed, Menachem and his family have suffered a great deal. They live in the heart of our very tight-knit Orthodox community, which is a "neighborhood" in the fullest sense of the word. The lives of the families in our community overlap and intersect in countless ways, as individuals attend prayer services together daily, share weekly Sabbath meals, send their children to the same schools, and carpool with neighbors. Since Menachem's fraud has been exposed he has experienced constant shame and he has been unable to properly interact with members of the community that he has deceived. He cannot

look long-time neighbors in the face. This is surely deserved, but it is important to note that it is a significant price that he and his family are already paying – and will continue to pay – for his crimes. I fully expect that given what he has done, whatever the outcome of his trial he will never again be a member in good standing of his community. He and his family will continue to suffer the consequences of his actions.

Second: Menachem and his wife Rivka have been blessed with nine children, eight of whom still live at home. Despite his many failings, Menachem has been a very dedicated, caring and loving father, actively involved in his children's lives. His active role in the day-to-day functioning of the family is critical. This was always true; it is especially true now, as the past year has taken a real toll on his wife Rivka who is literally and figuratively a shadow of her former self. She has suffered significant weight loss and is dealing with terrible anxiety. Should Menachem be absent from the home for any length of time, I truly shudder to consider the consequences for his wife and innocent children. It is more than regrettable that Menachem did not consider this before he committed those crimes; but alas it is a reality that I feel compelled to bring to the attention of the court.

I want you to know that I do not take this matter lightly. My father was born in Germany and escaped the Holocaust by the skin of his teeth, fleeing from Poland just before the Nazi invasion. I carry the name of his older brother Yaakov, who had arrived in this country earlier and died in a U.S. army uniform at Normandy. Throughout my childhood, all of my parents' friends were survivors of the Holocaust whose pain I saw and lived with. In my career as a Rabbi I have continued to minister to survivors of the Holocaust, and I am keenly aware of and sensitive to the importance of its memory.

I cannot dare speak in the name of those who survived the Holocaust. But I would submit to the court the following: Were those survivors given the opportunity to see the intense suffering that Menachem and his family are already suffering as a result of his crimes; were they to be aware of the suffering that and the isolation that he will inevitably continue to suffer within his community; and were they to see and know how sending Menachem to prison will so profoundly harm his innocent children; I suspect that they would join me in pleading for clemency on his behalf.

Menachem Youlus has committed real crimes. He recognizes and acknowledges his guilt, and is genuinely remorseful not because he has been brought to justice, but because he has long since come to fully appreciate the depth of the pain and suffering he caused to so many others. He is suffering and will continue to suffer as a result of his actions. I plead with the court to take this into consideration and to spare his children the devastation of losing the critical presence of their father.

Respectfully and humbly,



Rabbi Yaakov Hopfer

EXHIBIT 79

HADASSAH ZURAVIN

MARRIAGE AND INDIVIDUAL COUNCILER

Dear Mr. Baker,

I am writing to you concerning the case of Menachem Youlos.

I have been counseling his wife Rivka, (the mother of 8 children) who has been depressed and exhibiting some bizarre behavior since her husband's issues became apparent to her. Rivka lost her father at a young age and has never managed to resolve that trauma. These unresolved issues have provoked severe general anxiety, as well as her ability to raise her children single handedly. Her relationship with her children has become very strained and has seriously affected healthy family interaction. Menachem's absence at home will surely have serious repercussions on Rivka and the children.

I sincerely hope that when reaching a decision in Menachem's case, her condition and the serious consequences of his incarceration, will be taken into account.

Sincerely,

Hadassah Zuravin